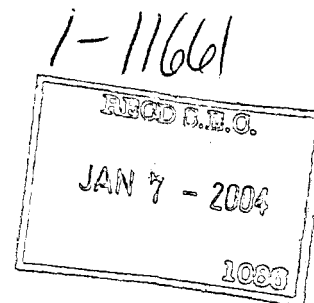


20 Broad Street
New York, NY 10005

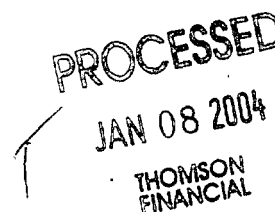
tel: 212.656.5026
fax: 212.656.5893
pmadho@nysc.com



January 7, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:



The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,400,000 Corporate Backed Trust Certificates, Prudential Financial Note-Backed Series 2003-20, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 7, 2004. Tentative listing date - January 9, 2004.

Sincerely,

A handwritten signature in cursive script, appearing to read "David Elc-Gle".